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This listing of claims will replace all prior versions, and listings, of claims in the application.

Listing of Claims:

1-45. (Canceled)

46. (Currently Amended) A pharmaceutical composition comprising: (a) a salt form of an active pharmaceutical ingredient (API) having an aqueous solubility less than about 10 mg/mL in gastric fluid conditions celecoxib; (b) a precipitation retardant poloxamer; and (c) an optional enhancer; wherein the composition retards crystallization or precipitation of the API celecoxib for at least 5 minutes in gastric fluid conditions, wherein the pharmaceutical composition is formulated in a form suitable for oral administration.

- 47. Canceled.
- 48. Canceled.
- 49. Canceled.
- 50. (Original) The pharmaceutical composition according to claim 46, wherein the composition comprises an enhancer.
- 51. (Previously presented) The pharmaceutical composition according to claim 46, wherein the composition comprises HPC or HPMC as an enhancer.
- 52. (Previously presented) The pharmaceutical composition according to claim 46, wherein crystallization or precipitation is retarded for at least 20 minutes.
- 53. (Previously presented) The pharmaceutical composition according to claim 46, wherein crystallization or precipitation is retarded for at least 40 minutes.
- 54. (Previously presented) The pharmaceutical composition according to claim 46, wherein

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crystallization or precipitation is retarded for at least 60 minutes.

- 55. Canceled.
- 56. Canceled.
- 57. Canceled.
- 58. (Canceled) The pharmaceutical composition according to claim 46, wherein the salt form of the API-celexoxib is an alkali metal or alkaline earth metal salt.
- 59. (Previously presented) The pharmaceutical composition according to claim 46, wherein the salt form of the API is a sodium, potassium, lithium, or calcium salt.
- 60. (Previously presented) The pharmaceutical composition according to claim 46, wherein the bioavailability of the composition orally administered is at least 70%.
- 61. (Previously presented) The pharmaceutical composition according to claim 46, wherein the bioavailability of the composition orally administered is as least 80%.
- 62. (Previously presented) The pharmaceutical composition according to claim 46, wherein the bioavailability of the composition orally administered is as least 90%.
- 63. (Previously presented) The pharmaceutical composition according to claim 46, wherein the C_{max} is at least 2 fold greater than a neutral form in vivo or in an in vitro dissolution assay.
- 64. (Previously presented) The pharmaceutical composition according to claim 46, wherein the C_{max} is at least 4 fold greater than a neutral form in vivo or in an in vitro dissolution assay.
- 65. (Previously presented) The pharmaceutical composition according to claim 46, wherein the C_{max} is at least 10 fold greater than a neutral form in vivo or in an in vitro dissolution assay.

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66. the bio	(Previously presented) The pharmaceutical composition according to claim 46, wherein availability of the composition is at least 50% greater than a neutral form.
67.	(Original) The pharmaceutical composition according to claim 46, wherein the
bioavailability of the composition is at least 2 fold that of a neutral form.	
68.	(Previously presented) The pharmaceutical composition according to claim 46, wherein
the bioavailability of the composition is at least 5 fold that of a neutral form.	
69.	(Canceled).
70.	(Canceled).
71.	(Canceled).
72.	(Canceled).
73.	(Canceled).
74.	(Canceled).
75.	(New) The pharmaceutical composition according to claim 46, wherein the poloxamer is
selected from the group consisting of poloxamer 188 (P188) and poloxamer 237 (P237).	
76.	(New) The pharmaceutical composition according to claim 50, wherein the enhancer is
selected from the group consisting of hydroxypropylcellulose and	

hydroxypropylmethylcellulose.